| Attorney | Docket | No. | 12388.12 |
|----------|--------|-----|----------|
| | | | |

| COMBINED DECLARATION AND POWER OF ATTORNEY | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|--|
| As the below named inventor, I hereby declare that: | | | | | | |
| My residence, post office address, and citizenship are as stated below next to my name. | | | | | | |
| I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: | | | | | | |
| EXHAUST SOUND AND EMISSION CONTROL SYSTEMS | | | | | | |
| the specification of which is attached hereto unless the following box is checked: | | | | | | |
| was filed on as United States Application Serial Number or PCT International Application Number and was amended on (if applicable). | | | | | | |
| I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above. | | | | | | |
| I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR \S 1.56. | | | | | | |
| I hereby claim foreign priority benefits under 35 U.S.C. § 119(a)-(d) or § 365(b) of any foreign application(s) for patent or inventor's certificate, or § 365(a) of any PCT International application which designated at least one country other than the United States, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificates, or PCT International application having a filing date before that of the application on which priority is claimed. | | | | | | |
| Prior Foreign Application(s) Priority Not Claimed | | | | | | |
| (Number) (Country) (Day/Month/Year Filed) | | | | | | |
| (Number) (Country) (Day/Month/Year Filed) | | | | | | |
| I hereby claim the benefit under 35 U.S.C. § 119(e) of any United States provisional application(s) listed below. | | | | | | |
| (Application Number) (Filing Date) | | | | | | |
| (Application Number) (Filing Date) | | | | | | |

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I hereby claim the benefit under 35 U.S.C. § 120 of any United States application(s), or § 365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of 35 U.S.C. § 112, I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR § 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.

| 09/135,804 | 08/18/98 | Pending | | |
|-------------------|---------------|----------------------------------------|--|--|
| (Application No.) | (Filing Date) | (Status: patented, pending, abandoned) | | |
| 10/252,506 | 09/24/02 | Pending | | |
| (Application No.) | (Filing Date) | (Status: patented, pending, abandoned) | | |

I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

Richard C. Litman:

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Direct all telephone calls to:

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P.O. Box 15035 Arlington, VA 22215

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full Name of Sole or First Inventor: GREGORY M. MAROCCO

Country of Citizenship: U.S.A.

Residence: 49 Stoney Brook Road, Montville, NJ 07045

Post Office Address: Same

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VERIFIED STATEMENT (DECLARATION) CLAIMING SMALL ENTITY STATUS (37 CFR 1.9(f) and 1.27(b))--INDEPENDENT INVENTOR

As the below named inventor, I hereby declare that I qualify as an independent inventor as defined in 37 CFR 1.9 (c) for purposes of paying reduced fees under section 41 (a) and (b) of Title 35, United States Code, to the Patent and Trademark Office with regard to the invention entitled below and in:

TITLE OF INVENTION

EXHAUST SOUND AND EMISSION CONTROL SYSTEMS

X the specification filed herewith.

I have not assigned, granted, conveyed, or licensed and am under no obligation under contract or law to assign, grant, convey or license, any rights in the invention to any person who could not be classified as an independent inventor under 37 CFR 1.9 (c) if that person had made the invention, or to any concern which would not qualify as a small business concern under 37 CFR 1.9 (d) or a nonprofit organization under 37 CFR 1.9 (e).

Each person, concern or organization to which I have assigned, granted, conveyed, or licensed or am under an obligation under contract or law to assign, grant, convey, or license any rights in the invention is listed below:

X no such person, concern or organization

I acknowledge the duty to file, in this application or patent, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small business entity is no longer appropriate. (37 CFR 1.28 (b)).

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements are made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issuing thereon, or any patent to which this verified statement is directed.

Date 9/18/03

GREGORY M. MAROCCO

Name of Sole or First Inventor

Dreight. Marocen

Signature of Sole or First Inventor

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Attorney Docket No. 12388.12

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

IN THE APPLICATION OF:

APPLICANT : GREGORY M. MAROCCO

SERIAL NO. : Unassigned

ART UNIT: Unassigned

FILED :

: Herewith

EXAMINER: Unassigned

FOR

: EXHAUST SOUND AND EMISSION CONTROL SYSTEMS

ASSISTANT COMMISSIONER OF PATENTS WASHINGTON, DC 20231

Sir:

ASSOCIATE POWER OF ATTORNEY AND APPOINTMENT OF AGENTS 37 C.F.R. 1.34(b)

Please recognize as Associate Attorneys in this case:

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| Eliot Malamud | Req. | No. | 51.989 |

The addresses and phone numbers of the above Attorneys and Agents are the same as that of the undersigned Principal Attorney.

All previous Associate Powers are hereby revoked.

Please address all correspondence in this application to the undersigned Principal Attorney.

Respectfully submitted,

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